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In the claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1.- 27. (Cancelled)

28. (Previously Presented) An ATV comprising:
a frame;
at least four wheels suspended from the frame, at least two of which are front wheels and at least two of which are rear wheels,
the front wheels defining a front axis and the rear wheels defining a rear axis,
the front axis and the rear axis defining therebetween a wheelbase between 52 and 72 inches;
a suspension connecting the front wheels to the frame;
a power unit for driving at least one of the wheels;
a straddle-type seat supported by the frame,
the seat including a main seat portion and a secondary seat portion,
the main seat portion being dimensioned to support a standard driver having the dimensions and weight of a 50th-percentile human male,
the secondary seat portion being disposed rearwardly of and adjacent to the main seat portion and being dimensioned to support a standard passenger having the dimensions and weight of a 50th-percentile human male;
handlebars disposed on the frame for steering at least one of the wheels;
right and left footrests connected to the frame, each including a front footrest for a driver of the ATV and a rear footrest for a passenger of the ATV;
a pair of passenger grab handles disposed on right and left sides of the secondary seat portion; and
a back rest provided for the secondary seat portion, the back rest including a back supporting front surface, the back supporting front surface being resiliently mounted on the ATV to deflect longitudinally when subjected to a longitudinal load.

29. (Currently Amended) The ATV of claim 28, wherein each of the at least four wheels includes a tire, and each of the tires has an air pressure of less than 1 kg/cm².

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30. **(Previously Presented)** The ATV of claim 28, wherein the back supporting front surface positioned in front of the rear axis.
31. **(Previously Presented)** The ATV of claim 30, wherein the back-supporting front surface of the back rest is positioned in front of the rear axis by over 1 inch.
32. **(Previously Presented)** The ATV of claim 31, wherein the back-supporting front surface of the back rest is positioned in front of the rear axis by over 3 inches.
33. **(Previously Presented)** The ATV of claim 28, wherein the back supporting front surface further comprises a longitudinal adjustment.
34. **(Previously Presented)** The ATV of claim 28, wherein the back rest is biased towards the front of the ATV.
35. **(Previously Presented)** The ATV of claim 34, further comprising at least one back rest support that extends between the back rest and the frame.
36. **(Previously Presented)** The ATV of claim 35, wherein the at least one back rest support comprises two laterally-spaced back rest supports that extend between laterally-spaced portions of the back rest and the frame.

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